THE MYSORE STAMP REGULATION 1900.

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SCHEDULE I.—STAMP-DUTY ON INSTRUMENTS.
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REGULATION No. II OF 1900.

(PASSED ON THE 21ST DAY OF APRIL 1900)

A Regulation to Consolidate and Amend the Law Relating to Stamps.

Whereas it is expedient to consolidate and amend the law relating to Stamps; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title, extent and commencement.

1. (1) This Regulation may be called the Mysore Stamp Regulation, 1900.

(2) It extends to the whole of Mysore; and

(3) It shall come into force on the first day of July 1900.

Definitions.

2. In this Regulation, unless there is something repugnant in the subject or context,—

"Banker."

(1) "banker" includes a bank and any person acting as a banker:

(2) "bill of exchange" means an instrument in writing containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of, a certain person, or to the bearer of the instrument, and includes also a hundi, and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money:

"Bill of exchange payable on demand."

(3) "bill of exchange payable on demand" includes—

(*a*) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

(*b*) an order for the payment of any sum of money weekly, monthly, or at any other stated periods; and

(*c*) a letter of credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.

(4) "bill of lading" includes a "through bill of lading," but does not include a mate's receipt: "Bill of lading."

(5) "bond" includes— "Bond."

(*a*) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed or is not performed, as the case may be;

(*b*) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and

(*c*) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another:

(6) "chargeable" means, as applied to an instrument executed or first executed after the commencement of this Regulation, chargeable under this Regulation, and, as applied to any other instrument chargeable under the law in force in Mysore when such instrument was executed or, where several persons executed the instrument at different times, first executed: "Chargeable."

(7) "cheque" means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand; "Cheque."

(8) "Chief Controlling Revenue-authority" means the Government or such officer as the Government may, by notification in the official Gazette, appoint in this behalf: "Chief Controlling Revenue-authority."

(9) "conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immoveable, is transferred *inter vivos* and which is not otherwise specifically provided for by Schedule I. "Conveyance."

(10) "Deputy Commissioner" "Deputy Commissioner."

(*a*) means the Deputy Commissioner of a district, and

(*b*) includes any officer whom the Government may, by notification in the official Gazette, appoint in this behalf:

(11) "duly stamped," as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in Mysore: "Duly stamped."

"Executed" and "execution."

(12) "executed" and "execution," used with reference to instruments, mean "signed" and "signature":

"Impressed stamp."

(13) "impressed stamp" includes—

(*a*) labels affixed and impressed by the proper officer, and

(*b*) stamps embossed or engraved on stamped paper;

"Instrument."

(14) "instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded:

"Instrument of partition."

(15) "instrument of partition" means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue-authority or any Civil Court and an award by an arbitrator directing a partition:

"Lease."

(16) "lease" means a lease of immoveable property, and includes also—

(*a*) a patta;

(*b*) a kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for, immoveable property;

(*c*) any instrument by which tolls of any description are let;

(*d*) any writing on an application for a lease intended to signify that the application is granted:

"Mortgage deed."

(17) "mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of, another, a right over or in respect of specified property:

"Paper."

(18) "paper" includes vellum, parchment or any other material on which an instrument may be written.

"Policy of insurance."

(19) "policy of insurance" includes—

(*a*) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event:

(*b*) a life-policy, and any policy insuring any person against accident or sickness, and any other personal insurance; and

(*c*) any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire insurance in respect

of which, and of the previous renewal whereof (if any), there has not already been paid the stamp-duty which would have been chargeable if the policy had originally been granted for a longer term than six months:

"Policy of sea-insurance" or "sea-policy."

(20) "policy of sea-insurance" or "sea policy"—

(*a*) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel, and

(*b*) includes any insurance of goods, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (*a*), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance:

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance:

"Power-of attorney."

(21) "power-of-attorney" includes any instrument (not chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a specified person to act for and in the name of the person executing it:

"Promissory note."

(22) "promissory note" means an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking, signed by the maker, to pay a certain sum of money only to, or to the order of, a certain person, or to the bearer of the instrument;

it also includes a note promissing the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen:

"Receipt."

(23) "receipt" includes any note, memorandum or writing—

(*a*) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received, or

(*b*) whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or

(*c*) whereby any debt, or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged or,

(*d*) which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person : and

"Settlement" (24) "settlement" means any non-testamentary disposition, in writing, of moveable or immoveable property made—

(*a*) in consideration of marriage,

(*b*) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him, or

(*c*) for any religious or charitable purpose:

and includes an agreement in writing to make such a disposition.

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to Duty.

Instruments chargeable with duty. **3.** Subject to the provisions of this Regulation and the exemptions contained in Schedule I, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor respectively, that is to say—

(*a*) every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in Mysore on or after the first day of July 1900;

(*b*) every bill of exchange, cheque or promissory note drawn or made out of Mysore on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred or otherwise negotiated, in Mysore; and

(*c*) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in that schedule, which, not having been previously executed by any person, is executed out of Mysore on or after that day, relates to any property situate, or to any matter or thing done or to be done, in Mysore and is received in Mysore:

Provided that no duty shall be chargeable in respect of any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

Several instruments used in single transaction of sale, mortgage or settlement.

4. (1) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the duty prescribed in Schedule I, for the conveyance, mortgage or settlement, and each of the other instruments shall be chargeable with a duty of one rupee instead of the duty (if any) prescribed for it in that schedule.

(2) The parties may determine for themselves which of the instruments so employed shall, for the purposes of sub-section (1), be deemed to be the principal instrument:

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed.

Instruments relating to several distinct matters.

5. Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Regulation.

Instruments coming within several descriptions in Schedule I.

6. Subject to the provisions of the last preceding section, an instrument so framed as to come within two or more of the descriptions in Schedule I, shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties:

Provided that nothing in this Regulation contained shall render chargeable with duty exceeding one rupee a counter-part or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.

Policies of sea-insurance.

7. (1) No contract for sea-insurance (other than such insurance as is referred to in section 506 of the Merchant Shipping Act, 1894), shall be valid unless the same is expressed in a sea-policy.

(2) No sea-policy made for time shall be made for any time exceeding twelve months.

(3) No sea-policy shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made, the names of the subscribers or underwriters, and the amount or amounts insured.

(4) Where any sea-insurance is made for or upon a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy shall be charged with a duty as a policy for or upon a voyage, and also with duty as a policy for time.

Bonds, debentures or other securities issued on loans.

8. (1) Notwithstanding anything in this Regulation, any local authority raising a loan under the provisions of any law for the time being in force, by the issue of bonds, debentures or other securities, shall, in respect of such loan, be chargeable with a duty of eight annas per centum on the total amount of the bonds, debentures or other securities issued by it, and such bonds, debentures or other securities need not be stamped and shall not be chargeable with any further duty on renewal, consolidation, subdivision or otherwise.

(2) The provisions of sub-section (1) exempting certain bonds, debentures or other securities from being stamped and from being chargeable with certain further duty shall apply to the bonds, debentures or other securities of all outstanding loans of the kind mentioned therein, and all such bonds, debentures or other securities shall be valid, whether the same are stamped or not.

(3) In the case of wilful neglect to pay the duty required by this section, the local authority shall be liable to forfeit to the Government a sum equal to ten per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

Power to reduce, remit or compound duties.

9. The Government may, by rule or order published in the official Gazette,—

(*a*) reduce or remit, whether prospectively, or retrospectively, in the whole or any part of Mysore, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable; and

(*b*) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of debentures, bonds or other marketable securities.

B.—Of Stamps and the mode of using them.

Duties how to be paid.

10. (1) Except as otherwise expressly provided in this Regulation, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(*a*) according to the provisions herein contained ; or,

(*b*) when no such provision is applicable thereto—as the Government may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate,—

(*a*) in the case of each kind of instrument—the description of stamps which may be used ;

(*b*) in the case of instruments stamped with impressed stamps—the number of stamps which may be used ;

(*c*) in the case of bills of exchange or promissory notes written in any Oriental language—the size of the paper on which they are written.

Use of adhesive stamps.

11. The following instruments may be stamped with adhesive stamps, namely :—

(*a*) instruments chargeable with the duty of one anna except parts of bills of exchange payable otherwise than on demand and drawn in sets ;

(*b*) bills of exchange, cheques and promissory notes drawn or made out of Mysore ;

(*c*) entry as an advocate on the roll of the Chief Court ;

(*d*) notarial acts ; and

(*e*) transfers by endorsement of shares in any incorporated company or other body corporate.

Cancellation of adhesive stamps.

12. (1) (*a*) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again ; and

(*b*) Whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing or in any other effectual manner.

Instruments stamped with impressed stamps how to be written.

13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Only one instrument to be on same stamp.

14. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written:

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Instruments written contrary to section 13 or 14 deemed unstamped.

15. Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped.

Denoting duty.

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made in writing to the Deputy Commissioner for that purpose, and on production of both the instruments, be denoted upon such first mentioned instrument by endorsement under the hand of the Deputy Commisioner or in such other manner if any as the Government may by rule prescribe.

C.—Of the time of stamping Instruments.

Instruments executed in Mysore.

17. All instruments chargeable with duty and executed by any person in Mysore shall be stamped before or at the time of execution.

Instruments other than bills, cheques and notes executed out Mysore.

18. (1) Every instrument chargeable with duty executed only out of Mysore and not being a bill of exchange, cheque or promissory note, may be stamped within three months after it has been first received in Mysore.

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Deputy Commissioner, who shall stamp the same, in such manner as the Government may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

Bills, cheques and notes drawn out of Mysore.

19. The first holder in Mysore of any bill of exchange, cheque or promissory note drawn or made out of Mysore shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in Mysore, affix thereto the proper stamp and cancel the same:

Provided that,—

(*a*) if, at the time any such bill of exchange, cheque or note comes into the hands of any holder thereof in Mysore, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12 and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Regulation, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled.

(*b*) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Duty.

Conversion of amount expressed in foreign currencies.

20. (1) Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of Mysore, such duty shall be calculated on the value of such money in the currency of Mysore according to the current rate of exchange on the day of the date of the instrument.

(2) The Government may from time to time, by notification in the official Gazette, prescribe a rate of exchange for the conversion of any foreign currency into the currency of Mysore for the purposes of calculating stamp-duty, and such rate shall be deemed to be the current rate for the purposes of sub-section (1).

Stock and marketable securities how to be valued.

21. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

Effect of statement of rate of exchange or average price.

22. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement be presumed, until the contrary is proved, to be duly stamped.

Instruments reserving interest.

23. Where interest is expressly made payable by the terms of an instrument such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

How transfer in consideration of debt, or subject to future payment etc., to be charged.

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 17 of Schedule I.

Explanation.—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale:

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations.

(1) A owes B Rs. 1,000. A sells a property to B the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp-duty is payable on Rs. 1,500.

(2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200. Stamp-duty is payable on Rs. 1,700.

(3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp-duty is payable on Rs. 10,000 less the amount of stamp-duty already paid for the mortgage.

Valuation in case of annuity etc.

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Regulation, be deemed to be,—

(*a*) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;

(*b*) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such

instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(*c*) where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Stamp where value of subject-matter is indeterminate.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before the commencement of this Regulation) could not have been, ascertained at the date of its execution, or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient:

Provided that in the case of the lease of a mine in which a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such share, for the purpose of stamp-duty, at twenty thousand rupees a year, and the whole amount of such share, whatever it may be, shall be claimable under such lease:

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 41, the amount certified by the Deputy Commissioner shall be deemed to be the stamp actually used at the date of execution.

Facts affecting duty to be set forth in instrument.

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Direction as to duty in case of certain conveyances.

28. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed

in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

Duties by whom payable.

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne,—

(*a*) in the case of any instrument described in any of the following Articles of Schedule I, namely:—

No. 2. (Administration Bond),
No. 6. (Agreement to mortgage),
No. 12. (Bill of exchange),

No. 14. (Bond),
No. 15. (Bottomry Bond),
No. 25. (Customs Bond),
No. 26. (Debenture),
No. 30. (Further Charge),
No. 32 (Indemnity Bond),
No. 38. (Mortgage Deed),
No. 47. (Promissory Note),
No. 53. (Release),
No. 54. (Respondentia Bond),
No. 55. (Security Bond or Mortgage deed),
No. 56. (Settlement),
No. 60 (*a*). (Transfer of shares in an incorporated company or other body corporate),
No. 60 (*b*). (Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8),
No. 60 (*c*). (Transfer of any interest secured by a bond, mortgage-deed or policy of insurance),—

by the person drawing, making or executing such instrument:

(*b*) in the case of a policy of insurance—by the person effecting the insurance:

(*c*) in the case of a conveyance (including a re-conveyance of mortgaged property) by the grantee: in the case of a lease or agreement to lease—by the lessee or intended lessee:

(*d*) in the case of a counterpart of a lease—by the lessor:

(*e*) in the case of an instrument of exchange—by the parties in equal shares:

(*f*) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates: and

(*g*) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue-authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs.

Obligation to give receipt in certain cases

30. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in

satisfaction or part satisfaction of a debt any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

Adjudication as to proper stamp.

31. (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Deputy Commissioner, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Deputy Commissioner may in each case direct, the Deputy Commissioner shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

(2) For this purpose the Deputy Commissioner may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application, until such abstract and evidence have been furnished accordingly:

Provided that—

(*a*) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and

(*b*) every person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may have incurred under this Regulation by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

Certificate by Deputy Commissioner.

32. (1) When an instrument brought to the Deputy Commissioner under section 31 is, in his opinion, one of a description chargeable with duty, and

(*a*) the Deputy Commissioner determines that it is already fully stamped, or

(*b*) the duty determined by the Deputy Commissioner under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Deputy Commissioner shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Deputy Commissioner shall certify in manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped;

Provided that nothing in this section shall authorize the Deputy Commissioner to endorse—

(*a*) any instrument executed or first executed in Mysore and brought to him after the expiration of one month from the date of its execution, or first execution, as the case may be;

(*b*) any instrument executed or first executed out of Mysore and brought to him after the expiration of three months after it has been first received in Mysore; or

(*c*) any instrument chargeable with the duty of one anna, or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped.

CHAPTER IV.

Instruments not duly stamped.

33. (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same. Examination and impounding of instruments.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him,

in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in Mysore when such instrument was executed or first executed:

Provided that —

(*a*) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure;

(*b*) in the case of a Judge of the Chief Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt, the Government may determine

(*a*) what offices shall be deemed to be public offices; and

(*b*) who shall be deemed to be persons in charge of public offices.

Special provision as to unstamped receipts.

34. Where any receipt chargeable with a duty of one anna is tendered to or produced before any officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

Instruments not duly stamped inadmissible in evidence, etc.

35. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Provided that—

(*a*) any such instrument not being an instrument chargeable with a duty of one anna only, or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;

(*b*) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped, would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it;

(*c*) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;

(*d*) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure;

(*e*) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Deputy Commissioner as provided by section 32 or any othe provision of this Regulation.

Admission of instrument where not to be questioned.

36. Where an instrument has been admitted in evidence such admission shall not, except as provided in Section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

Admission of improperly stamped instruments.

37. The Government may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

Instruments impounded how dealt with.

38. (1) When the person impounding an instrument under section 33 has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Deputy Commissioner an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Deputy Commissioner, or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding an instrument shall send it in original to the Deputy Commissioner.

Deputy Commissioner's power to refund penalty paid under section 38 sub-section (1)

39. (1) When a copy of an instrument is sent to the Deputy Commissioner under section 38, sub-section (1), he may, if he thinks fit, upon application made to him in this behalf or, if no application is made, with the consent of the Chief Controlling Revenue-authority, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14 the Deputy Commissioner may refund the whole penalty so paid.

Deputy Commissioner's power to stamp instruments impounded.

40. (1) When the Deputy Commissioner impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, he shall adopt the following procedure:—

(*a*) if he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be;

(*b*) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or, if he thinks fit, ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees:

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Deputy Commissioner may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (*a*) of sub-section (1) shall, for the purposes of this Regulation, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Deputy Commissioner under section 38, sub-section (2), the Deputy Commissioner shall, when he has dealt with it as provided by this section, return it to the impounding officer.

Instruments unduly stamped by accident.

41. If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, is produced by any person of his own motion before the Deputy Commissioner

within one year from the date of its execution or first execution and such person brings to the notice of the Deputy Commissioner the fact that such instrument is not duly stamped and offers to pay to the Deputy Commissioner the amount of the proper duty, or the amount required to make up the same, and the Deputy Commissioner is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.

Endorsement of instruments on which duty has been paid under section 35, 40 or 41.

42. (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such instrument in evidence or the Deputy Commissioner, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in his behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that—

(*a*) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding, or if the Deputy Commissioner has certified that its further detention is necessary and has not cancelled such certificate:

(*b*) nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.

Prosecution for offence against stamp law.

43. The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Deputy Commissioner that the offence was committed with an intention of evading payment of the proper duty.

Persons paying duty or penalty may recover same in certain cases.

44. (1) When any duty or penalty has been paid under section 35, section 37, section 40 or section 41, by any person in respect of an instrument, and, by agreement or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Regulation shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

Power to Revenue-authority to refund penalty or excess duty in certain cases.

45. (1) Where any penalty is paid under section 35 or section 40, the Chief Controlling Revenue-authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Chief Controlling Revenue-authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority may, upon application in writing made within three months of the order charging the same, refund the excess.

Non-liability for loss of instruments sent under section 38.

46. (1) If any instrument sent to the Deputy Commissioner under section 38, sub-section (2), is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

Power of payer to stamp bills, promissory notes and cheques received by him unstamped.

47. When any bill of exchange, promissory note or cheque chargeable with the duty of one anna is presented for payment unstamped, the person to whom it is so presented, may affix thereto the necessary adhesive stamp, and, upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the

sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid:

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill, note or cheque.

Recovery of duties and penalties.

48. All duties, penalties and other sums required to be paid under this Chapter may be recovered by the Deputy Commissioner by distress and sale of the moveable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

CHAPTER V.

Allowances for Stamps in certain cases.

Allowance for spoiled stamps.

49. Subject to such rules as may be made by the Government as to the evidence to be required, or the enquiry to be made, the Deputy Commissioner may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely:—

(*a*) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person:

(*b*) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto:

(*c*) in the case of bills of exchange, cheques or promissory notes—

(1) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance: provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon:

(2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands:

(3) the stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on

behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee: provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note:

(d) the stamp used for an instrument executed by any party thereto which—

(1) has been afterwards found to be absolutely void in law from the beginning:

(2) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended:

(3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed:

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose:

(6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value:

(7) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value:

(8) is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the Deputy Commissioner under section 32, that the full duty with which an instrument is chargeable has been paid, is an impressed stamp within the meaning of this section.

Application for relief under section 49 when to be made.

50. The application for relief under section 49 shall be made within the following periods, that is to say,—

(1) in the cases mentioned in clause (*d*) (5), within two months of the date of the instrument:

(2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled:

(3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed:

Provided that,—

(*a*) when the spoiled instrument has been for sufficient reasons sent out of Mysore, the application may be made within six months after it has been received back in Mysore:

(*b*) when, from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

Allowance in case of printed forms no longer required by Corporations.

51. The Chief Controlling Revenue-authority may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said company or body corporate: provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

Allowance for misused stamps.

52. (*a*) When any person has inadvertently used for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Regulation, or a stamp of greater value than was necessary,

or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(*b*) When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 13;

the Deputy Commissioner may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

Allowance for spoiled or misused stamps how to be made.

53. In any case in which allowance is made for spoiled or misused stamps, the Deputy Commissioner may given in lieu thereof—

(*a*) other stamps of the same description and value; or,

(*b*) if required and he thinks fit, stamps of any other description to the same amount in value; or,

(*c*) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

54. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Deputy Commissioner shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Deputy Commissioner's satisfaction—

(*a*) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and

(*b*) that he has paid the full price thereof; and

(*c*) that they were so purchased within the period of six months next preceding the date on which they were so delivered.

Provided that, where the person is a licensed vendor of stamps, the Deputy Commissioner may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

Allowance on renewal of certain debentures.

55. When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Deputy Commissioner shall, upon application made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less:

Provided that the original debenture is produced before the Deputy Commissioner and cancelled by him in such manner as the Government may direct.

Explanation.—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes:—

(*a*) the issue of two or more debentures in place of one original debenture, the total amount secured being the same;

(*b*) the issue of one debenture in place of two or more original debentures, the total amount secured being the same;

(*c*) the substitution of the name of the holder at the time of renewal for the name of the original holder; and

(*d*) the alteration of the rate of interest or the dates of payment thereof.

CHAPTER VI.

Reference and Revision.

Control of, and statement of case to, Chief Controlling Revenue-authority.

56. (1) The powers exercisable by a Deputy Commissioner under Chapter IV and Chapter V shall in all cases be subject to the control of the Chief Controlling Revenue- authority.

(2) If any Deputy Commissioner, acting under section 31, section 40 or section 41, feels doubt as to the amount of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue- authority.

(3) Such authority shall consider the case and send a copy of its decision to the Deputy Commissioner, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

Statement of case by Chief Controlling Revenue-authority to Chief Court.

57. (1) The Chief Controlling Revenue-authority may state any case referred to it under section 56, sub-section (2), or otherwise coming to its notice, and refer such case, with its own opinion thereon, to the Chief Court.

(2) Every such case shall be decided by not less than three Judges of the Chief Court, and in case of difference, the opinion of the majority shall prevail.

Power of Chief Court to call for further particulars as to case stated.

58. If the Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

Procedure in disposing of case stated.

59. (1) The Chief Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

(2) The Court shall send to the Revenue-authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall, on receiving such copy, dispose of the case conformably to such judgment.

Statement of case by other Courts to Chief Court.

60. (1) If any Court, other than the Chief Court, feel doubt as to the amount of duty to be paid in respect of any instrument under proviso (*a*) to section 35, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the Chief Court.

(2) Such Court shall deal with the case as if it had been referred under section 57, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue-authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and, when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

Revision of certain decisions of Courts regarding the sufficiency of stamps.

61. (1) When any Court in the exercise of its Civil or Revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by, such first mentioned Court may, of its own motion or on the application of the Deputy Commissioner, take such order into consideration.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 35, or

without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Deputy Commissioner and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Deputy Commissioner may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Deputy Commissioner considers him to have committed in respect of such instrument:

Provided that—

(*a*) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Deputy Commissioner, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;

(*b*) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

CHAPTER VII.

Criminal Offences and Procedure.

62. (1) Any person—

Penalty for executing, etc., instrument not duly stamped.

(*a*) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note, without the same being duly stamped; or

(*b*) executing or signing otherwise than as a witness any other instrument chargeable with duty, without the same being duly stamped; or

(*c*) voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable with fine which may extend to five hundred rupees;

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

Penalty for failure to cancel adhesive stamp.

63. Any person required by section 12 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

Penalty for omission to comply with provisions of section 27.

64. Any person who, with intent to defraud the Government,—

(*a*) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or,

(*b*) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or

(*c*) does any other act calculated to deprive the Government of any duty or penalty under this Regulation;

shall be punishable with fine which may extend to five thousand rupees.

Penalty for refusal to give receipt, and for devices to evade duty on receipts.

65. Any person who,—

(*a*) being required under section 30 to give a receipt, refuses or neglects to give the same; or,

(*b*) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered;

shall be punishable with fine which may extend to one hundred rupees.

Penalty for not making out policy or making one not duly stamped.

66. Any person who –

(*a*) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or

(*b*) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy;

shall be punishable with fine which may extend to two hundred rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

67. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

Penalty for post-dating bills, and for other devices to defraud the revenue.

68. Any person who—

(*a*) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or

(*b*) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same; or

(*c*) with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Regulation or any other law for the time being in force;

shall be punishable with fine which may extend to one thousand rupees.

Penalty for breach of rule relating to sale of stamps and for unauthorized sale.

69. (*a*) Any person appointed to sell stamps who disobeys any rule made under section 74, and

(*b*) any person not so appointed who sells or offers for sale any stamp (other than a one-anna adhesive stamp)

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Institution and conduct of prosecutions.

70. (1) No prosecution in respect of any offence punishable under this Regulation or any enactment hereby repealed, shall be instituted without the sanction of the Deputy Commissioner or such other officer as the Government generally, or the Deputy Commissioner specially, authorizes in that behalf.

(2) The Chief Controlling Revenue-authority, or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

Jurisdiction of Magistrates.

71. No Magistrate other than a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Regulation.

Place of trial.

72. Every such offence committed in respect of any instrument may be tried in any district in which such instrument is found, as well as in any district in which such offence might be tried under the Code of Criminal Procedure for the time being in force.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

Books, etc., to be open to inspection.

73. Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorized in writing by the Deputy Commissioner to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

Powers to make rules relating to sale of stamps.

74. The Government may make rules for regulating—

(*a*) the supply and sale of stamps and stamped papers,

(*b*) the persons by whom alone such sale is to be conducted, and

(*c*) the duties and remuneration of such persons:

Provided that such rules shall not restrict the sale of one-anna adhesive stamps.

Power to make rules generally to carry out Regulation.

75. The Government may also make rules to carry out generally the purposes of this Regulation, and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof.

Sections 76-79.

Publication of rules.

76. (1) All rules made under this Regulation shall be published in the official Gazette.

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Regulation.

Saving as to Court-fees.

77. Nothing in this Regulation contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees.

Regulation to be translated, and sold cheaply.

78. The Government shall make provision for the sale of a translation of this Regulation in Kanarese at a price not exceeding four annas per copy.

Repeal.

79. The enactments mentioned in Schedule II are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

STAMP-DUTY ON INSTRUMENTS.

(*See section* 3)

Description of Instrument.	Proper Stamp-duty.
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One anna.
2. ADMINISTRATION BOND, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, or Act XXVII of 1860. *	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 14) for such amount.
(*b*) in any other case	Five rupees.
3 ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Ten rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	One rupee.
Exemptions.	
Affidavit or declaration in writing when made—	
(*a*) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or	
(*b*) for the sole purpose of enabling any person to receive any pension or charitable allowance.	

* This should be construed as referring to Regulation VII of 1901, section 2 (1) of which repeals Act XXVII of 1860.

Schedule I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT.	
(*a*) if relating to the sale of a Government security, or share in an incorporated company or other body corporate, or a bill of exchange.	One anna.
(*b*) if not otherwise provided for ...	Eight annas.
Exemption.	
Agreement or Memorandum of Agreement— for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 41;	
AGREEMENT TO LEASE. *See* Lease (No. 33).	
6. AGREEMENT by way of equitable mortgage, that is to say, any instrument evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property—	
(*a*) when such loan is repayable more than three months, but not more than one year, from the date of such instrument;	The same duty as a Bill of Exchange [No. 12 (*b*)] for the amount secured.
(*b*) when such loan is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 12 (*b*)] for the amount secured.
Exemption.	
See Exemptions under MORTGAGE-DEED (No. 38).	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will.	Fifteen rupees.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 14) for such amount.
(*b*) in any other case	Five rupees.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
8. APPRAISEMENT OR VALUATION—*contd.* *Exemptions.* (*a*) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law. (*b*) Appraisement of crops for the purpose of ascertaining the amount to be given to a land-lord as rent.	
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment. *Exemption.* Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.	Five rupees.
10. ARTICLES OF ASSOCIATION OF A COMPANY. *Exemption.* Articles of any Association not formed for profit and registered under section 26 of the Mysore Companys Regulation, 1895. *See also* MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 37).	Twenty-five rupees.
ASSIGNMENT. *See* CONVEYANCE (No. 22), TRANSFER (No. 60), and TRANSFER OF LEASE (No. 61), as the case may be.	
ATTORNEY. *See* POWER-OF-ATTORNEY (No. 46).	
AUTHORITY TO ADOPT *See* ADOPTION-DEED (No. 3).	

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
11. **AWARD**, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—	
(*a*) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000.	The same duty as a Bond (No. 14) for such amount.
(*b*) in any other case	Five rupees.
12. **BILL OF EXCHANGE** [as defined by s. 2 (2) & (3)] not being a bond, bank-note or currency note—	
(*a*) where payable on demand ...	One anna.

(*b*) where payable otherwise than on demand, but not more than one year after date or sight,—

				Rs.	If drawn singly. Rs. a. p.	If drawn in set of two for each part of the set. Rs. a. p.	If drawn in set of three for each part of the set. Rs. a. p.
if the amount of the bill or note does not exceed;				200	0 2 0	0 1 0	0 1 0
if it exceeds Rs.	200	and does not exceed		400	0 4 0	0 2 0	0 2 0
Ditto	400	ditto	...	600	0 6 0	0 3 0	0 2 0
Ditto	600	ditto	...	1,000	0 10 0	0 5 0	0 4 0
Ditto	1,000	ditto	...	1,200	0 12 0	0 6 0	0 4 0
Ditto	1,200	ditto	...	1,600	1 0 0	0 8 0	0 6 0
Ditto	1,600	ditto	...	2,500	1 8 0	0 12 0	0 8 0
Ditto	2,500	ditto	...	5,000	3 0 0	1 8 0	1 0 0
Ditto	5,000	ditto	...	7,500	4 8 0	2 4 0	1 8 0
Ditto	7,500	ditto	...	10,000	6 0 0	3 0 0	2 0 0
Ditto	10,000	ditto	...	15,000	9 0 0	4 8 0	3 0 0
Ditto	15,000	ditto	...	20,000	12 0 0	6 0 0	4 0 0
Ditto	20,000	ditto	...	25,000	15 0 0	7 8 0	5 0 0
Ditto	25,000	ditto	...	30,000	18 0 0	9 0 0	6 0 0
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000.					6 0 0	3 0 0	2 0 0

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
12. BILL OF EXCHANGE—*concld.*	
(c) where payable at more than one year after date or sight.	The same duty as a Bond (No. 14) for the same amount.
13. BILL OF LADING (including a through bill of lading).	Four annas.
	N. B.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
Exemption.	
Bill of lading when executed out of Mysore and relating to property to be delivered in Mysore.	
14. BOND [as defined by section 2 (5)] not being a debenture (No. 26) and not being otherwise provided for by this Regulation or by the Court-fees Regulation, 1900—	
where the amount or value secured does not exceed Rs. 10;	Two annas.
where it exceeds Rs. 10 and does not exceed Rs. 50	Four annas.
Ditto 50 ditto ... 100	Eight annas.
Ditto 100 ditto ... 200	One rupee.
Ditto 200 ditto ... 300	One rupee eight annas.
Ditto 300 ditto ... 400	Two rupees.
Ditto 400 ditto ... 500	Two rupees eight annas.
Ditto 500 ditto ... 600	Three rupees.
Ditto 600 ditto ... 700	Three rupees eight annas.
Ditto 700 ditto ... 800	Four rupees.
Ditto 800 ditto ... 900	Four rupees eight annas.
Ditto 900 ditto .. 1,000	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
14. BOND—*continued.*	
See ADMINISTRATION BOND (No. 2), BOTTOMRY BOND (No. 15), CUSTOMS BOND (No. 25), INDEMNITY BOND (No. 32), RESPONDENTIA BOND (No. 54), SECURITY BOND (No. 55).	
Exemption.	
Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.	
15. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 14) for the same amount.
16. CANCELLATION—Instrument of, (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Five rupees.
See also RELEASE (No. 53), REVOCATION OF SETTLEMENT (No. 56—B), SURRENDER OF LEASE (No. 59), REVOCATION OF TRUST (No. 62—B).	
17. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Deputy Commissioner or other Revenue-Officer—	
(*a*) where the purchase-money does not exceed Rs. 10;	Two annas.
(*b*) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25;	Four annas.
(*c*) in any other case	The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the purchase-money only.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
18. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body. *See also* LETTER OF ALLOTMENT OF SHARES (No. 34)	One anna.
19. CHARTER PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	One rupee.
20. CHEQUE [as defined by section 2 (7)] ...	One anna.
21. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors.	Ten rupees.
22. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 60,—	
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50.	Eight annas.
where it exceeds Rs. 50 but does not exceed Rs. 100	One rupee.
Ditto 100 ditto ... 200	Two rupees.
Ditto 200 ditto ... 300	Three rupees.
Ditto 300 ditto ... 400	Four rupees.
Ditto 400 ditto ... 500	Five rupees.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
22. CONVEYANCE—*contd.*	
Rs.	
where it exceeds Rs 500 but does not exceed 600	Six rupees.
Ditto 600 ditto ... 700	Seven rupees.
Ditto 700 ditto ... 800	Eight rupees.
Ditto 800 ditto ... 900	Nine rupees.
Ditto 900 ditto ... 1,000	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Five rupees.
Exemption.	
Assignment of copyright by entry made under the Indian Copyright Act, 1847, section 5.	
CO-PARTNERSHIP-DEED. *See* PARTNERSHIP (No. 44).	
23. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(*i*) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee;	Eight annas.
(*ii*) in any other case	One rupee.
Exemption.	
Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
24. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,—	
(*a*) if the duty with which the original instrument is chargeable does not exceed one rupee;	The same duty as is payable on the original.
(*b*) in any other case	One rupee.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
24. COUNTERPART OR DUPLICATE—*continued.* *Exemption.* Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
25. CUSTOMS-BOND—	
(*a*) where the amount does not exceed Rs. 1,000.	The same duty as a Bond (No. 14) for such amount.
(*b*) in any other case	Five rupees.
26. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable by delivery, or by endorsement or by separate instrument of transfer. *Explanation*—The term Debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty. *Exemption.* A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture-holders: provided that the debentures so issued are expressed to be issued in terms of the said mortgage deed. *See also* BOND (No. 14); and Sections 8 and 55. DECLARATION OF ANY TRUST. See TRUST (No. 62.)	The same duty as a Bond (No. 14) for the same amount.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
27. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	One anna.
DEPOSIT OF TITLE-DEEDS. *See* AGREEMENT by way of EQUITABLE MORTGAGE (No. 6).	
DISSOLUTION OF PARTNERSHIP. *See* PARTNERSHIP (No. 44).	
28. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	One rupee.
DOWER—Instrument of. *See* SETTLEMENT (No. 56).	
DUPLICATE. *See* COUNTERPART (No 24).	
EQUITABLE MORTGAGE. *See* AGREEMENT by way of EQUITABLE MORTGAGE (No. 6).	
29. EXCHANGE OF PROPERTY—Instrument of.	The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT. *See* COPY (No. 23).	
30. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(*a*) when the original mortgage is one of the description referred to in clause (*a*) of Article No. 38 (that is, with possession);	The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the further charge secured by such instrument.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
30. FURTHER CHARGE—*contd.*	
(*b*) when such mortgage is one of the description referred to in clause (*b*) of Article No. 38 (that is, without possession)—	
(*i*) if at the time of execution of the instrument of further charge, possession of the property is given, or agreed to be given under such instrument;	The same duty as a Conveyance (No. 22) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(*ii*) if possession is not so given ...	The same duty as a Bond (No. 14) for the amount of the further charge secured by such instrument.
31. GIFT—Instrument of, not being a SETTLEMENT (No. 56) or WILL or TRANSFER (No. 60).	The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreemnt for service. *See* AGREEMENT (No. 5).	
32. INDEMNITY-BOND	The same duty as a Security Bond (No. 55) for the same amount.
INSPECTORSHIP-DEED. *See* COMPOSITION DEED (No. 21).	
INSURANCE.—*See* POLICY OF INSURANCE (No. 45).	

Schedule I. - *contd.*

Description of Instrument.	Proper Stamp-duty.
33. LEASE including an under-lease or sub-lease and any agreement to let or sub-let—	
(*a*) where by such lease the rent is fixed and no premium is paid or delivered-	
(*i*) where the lease purports to be for a term of less than one year ;	The same duty as a Bond (No. 14) for the whole amount payable or deliverable under such lease.
(*ii*) where the lease purports to be for a term of not less than one year but not more than three years ;	The same duty as a Bond (No. 14) for the amount or value of the average annual rent reserved.
(*iii*) where the lease purports to be for a term in excess of three years ;	The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of the average annual rent reserved.
(*iv*) where the lease does not purport to be for any definite term ;	The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(*v*) where the lease purports to be in perpetuity ;	The same duty as a Conveyance (No. 22) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.
(*b*) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved ;	The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
33. LEASE—*contd.*	
(*c*) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered. Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequenty executed, the duty on such lease shall not exceed eight annas.
Exemption.	
Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.	
34. LETTER OF ALLOTMENT OF SHARES in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.	One anna.
See also CERTIFICATE OR OTHER DOCUMENT (No. 18).	
35. LETTER OF CREDIT that is to say, any instrument by which one person authorizes another to give credit to the person in whose favor it is drawn.	One anna.
LETTER OF GUARANTEE, *See* AGREEMENT (No. 5)	*

Schedule I—*contd.*

Description of Instrument	Proper Stamp-duty.
36. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time suspend their claims and allow the debtor to carry on business at his own discretion.	Ten rupees.
37. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
(*a*) if accompanied by articles of association under section 37 of the Mysore Companies Regulation, 1895.	Fifteen rupees.
(*b*) if not so accompanied	Forty rupees
Exemption.	
Memorandum of any association not formed for profit and registered under section 26 of the Mysore Companies Regulation, 1895.	
38. MORTGAGE-DEED, not being an AGREEMENT TO MORTGAGE (No. 6), BOTTOMRY BOND (No. 15), MORTGAGE OF A CROP (No. 39), RESPONDENTIA BOND (No. 54), or SECURITY BOND (No. 55) —	
(*a*) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;	The same duty as a Conveyance (No. 22) for a consideration equal to the amount secured by such deed.
(*b*) when at the time of execution possession is not given or agreed to be given as aforesaid;	The same duty as a Bond (No. 14) for the amount secured by such deed.
Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.	

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
38 MORTGAGE-DEED—*contd.*	
(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—	
for every sum secured not exceeding Rs. 1,000.	Eight annas.
and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.	Eight annas.
Exemptions.	
(1) Instruments, executed by persons taking advances under the Land Improvement Loans Regulation, 1890, or section 194 of the Mysore Land Revenue Code, 1888, or by their sureties as security for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
(3) Instrument of pledge or pawn of goods if unattested.	
39 MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—	
(a) when the loan is repayable not more than three months from the date of the instrument—	
for every sum secured not exceeding Rs. 200	One anna.
and for every Rs. 200 or part thereof secured in excess of Rs. 200;	One anna.
(b) when the loan is repayable more than three months, but not more than one year, from the date of the instrument—	
for every sum secured not exceeding Rs. 100,	Four annas.
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Four annas.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
40. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 48) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. *See also* PROTEST OF BILL OR NOTE (No. 48).	One rupee.
41. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value 20 rupees.	One anna.
42. NOTE OF PROTEST BY THE MASTER OF A SHIP. *See also* PROTEST BY THE MASTER OF A SHIP (No. 49).	Eight annas.
ORDER FOR THE PAYMENT OF MONEY. *See* BILL OF EXCHANGE (No. 12).	
43. PARTITION—Instrument of [as defined by s. 2 (15)].	The same duty as a Bond (No. 14) for the amount of the value of the separated share or shares of the property.

N. B.—The largest share remaining after the property is partitioned (or, if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated :

Provided always that—

(*a*) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas;

(*b*) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue ;

(*c*) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
44. PARTNERSHIP—	
A.—Instrument of—	
(*a*) where the capital of the partnership does not exceed Rs. 500.	Two rupees eight annas.
(*b*) in any other case	Ten rupees.
B.—Dissolution of, ...	Five rupees.
45. POLICY OF INSURANCE —	
A.—Sea-Insurance (see section 7)—	
(1) for or upon any voyage—	
(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy;	One anna.
(ii) in any other case, in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy;	Two annas.
(2) for time—	
(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—	
where the insurance shall be made for any time not exceeding six months;	Two annas.
where the insurance shall be made for any time exceeding six months and not exceeding twelve months.	Four annas.
B.—Fire Insurance—	
(1) in respect of an original policy—	
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000, for a period—	
(i) not exceeding one month	Two annas.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
45. POLICY OF INSURANCE—*contd.*	
(ii) exceeding one month, but not exceeding three months;	Three annas.
(iii) exceeding three months, but not exceeding six months;	Four annas.
(iv) exceeding six months	Six annas.
(2) in respect of renewing, for the purpose of keeping in force, a policy which has been granted for six months or any shorter term and in respect of which and of the previous renewal whereof (if any) there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months.	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy and of the previous renewal thereof (if any), whichever is the smaller sum.
C.—Accident and Sickness Insurance—	
(*a*) against railway accident, valid for a single journey only.	One anna.
Exemption.	
When issued to a passenger travelling by the intermediate or the third class in any railway.	
(*b*) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000, for every Rs. 1,000 or part thereof.	Two annas.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
45. POLICY OF INSURANCE—*contd.*	
D.—Life Insurance or other Insurance not specifically provided for, except such a Re-Insurance as is described in Division E of this article—	
for every sum insured not exceeding Rs. 1,000, and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000—	
(i) if drawn singly	Six annas.
(ii) if drawn in duplicate, for each part.	Three annas.
Exemptions.	
Policies of life insurance granted by the Director-General of the Post Office of India in accordance with rules for Postal Life Insurance issued under the authority of the Government of India.	
E.—Re-Insurance by an Insurance Company, which has granted a policy of sea-insurance or a policy of fire-insurance, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.	One-quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee.
General Exemption.	
Letter of cover or engagement to issue a policy of insurance :	
Provided that, unless such letter or engagement bears the stamp prescribed by this Regulation for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.	

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
46. POWER OF ATTORNEY [as defined by section 2 (21)], not being a PROXY (No. 50),—	
(*a*) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	Eight annas.
(*b*) when authorizing one person or more to act in a single transaction other than the case mentioned in clause (*a*);	One rupee.
(*c*) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	Five rupees.
(*d*) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Ten rupees.
(*e*) when given for consideration and authorizing the attorney to sell any immoveable property;	The same duty as a Conveyance (No. 22) for the amount of the consideration.
(*f*) in any other case	One rupee for each person authorized.
	N. B.—The term "Registration" includes every operation incidental to registration under the Indian Registration Act, 1877.
Explanation.—For the purpose of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	
47. PROMISSORY NOTE [as defined by section 2 (22)].	The same duty as a bill of exchange (No. 12) according as it is payable on demand or payable otherwise than on demand, as the case may be.

Schedule I.—*contd.*

Description of Instrument.	Proper Stamp-duty.
48. PROTEST OF BILL OR NOTE that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonor of a bill of exchange or promissory note.	One rupee.
49. PROTEST BY THE MASTER OF A SHIP that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. *See also* NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 42).	One rupee.
50. PROXY empowering any person to vote at any one election of the members of a district or local board or of a body of Municipal Commissioners, or at any one meeting of (*a*) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (*b*) a local authority, or (*c*) proprietors, members or contributors to the funds of any institution.	One anna.
51. RECEIPT [as defined by section 2 (23)] for any money or other property the amount or value of which exceeds twenty rupees. *Exemptions.* Receipt— (*a*) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 3 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;	One anna.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
51. RECEIPT—*contd.* *Exemptions*—concld. (*b*) for any payment of money without consideration; (*c*) for any payment of rent by a cultivator on account of land assessed to Government revenue, or of inam lands; (*d*) for pay or allowances by non-commissioned officers or soldiers of His Highness the Maharaja's Military Forces when serving in such capacity, or by mounted Police-constables; (*e*) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of the said Forces and serving in such capacity; (*f*) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity; (*g*) given by a Patel for land-revenue or taxes collected by him; (*h*) given for money or securities for money deposited in the hands of any banker, to be acounted for: Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
52. RECONVEYANCE OF MORTGAGED PROPERTY—	
(*a*) if the consideration for which the property was mortgaged does not exceed Rs. 1,000;	The same duty as a Conveyance (No. 22) for the amount of such consideration as set forth in the Reconveyance.
(*b*) in any other case	Ten rupees.
53. RELEASE, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—	
(*a*) if the amount or value of the claim does not exceed Rs. 1,000;	The same duty as a Bond (No. 14) for such amount or value as set forth in the Release.
(*b*) in any other case	Five rupees.
54. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as a Bond (No. 14) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT. *See* SETTLEMENT (No. 56); TRUST (No. 62).	
55. SECURITY BOND OR MORTGAGE-DEED executed by way of security for the due execution of an office, or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—	
(*a*) when the amount secured does not exceed Rs. 1000.	The same duty as a Bond (No. 14) for the amount secured.
(*b*) in any other case	Five rupees.
Exemptions.	
Bond or other instrument, when executed—	
(*a*) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;	

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
55. SECURITY BOND OR MORTGAGE-DEED—*contd.* *Exemptions*—concld. (*b*) executed by persons taking advances under the Land Improvement Loans Regulation 1890, or Section 194 of the Mysore Land Revenue Code, 1888, or by their sureties, as security for the repayment of such advances; (*c*) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.	
56. SETTLEMENT— A—Instrument of, (including a deed of dower). *Exemption.* Deed of dower executed on the occasion of a marriage between Muhammadans.	The same duty as Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such settlement: Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.
B—Revocation of— ... ... *See also* TRUST (No. 62).	The same duty as a Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding ten rupees.

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
57. SHARE WARRANTS to bearer issued under the Mysore Companies Regulation, 1895.	Three-quarters of the duty payable on a Conveyance (No. 22) for a consideration equal to the nominal amount of the shares specified in the warrant.
Exemption.	
Share warrant when issued by a company in pursuance of the Mysore Companies Regulation, 1895, section 30, to have effect only upon payment, as composition for that duty, to the Deputy Commissioner of Stamp-revenue, of—	
(*a*) three-quarters per centum of the whole subscribed capital of the company, or	
(*b*) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—three-quarters per centum of the additional capital so issued.	
SCRIP. *See* CERTIFICATE (No. 18).	
58. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	One anna.
59. SURRENDER OF LEASE—	
(*a*) when the duty with which the lease is chargeable does not exceed five rupees,	The duty with which such lease is chargeable.
(*b*) in any other case	Five rupees.
Exemption.	
Surrender of lease, when such lease is exempted from duty.	

Schedule I—*contd.*

Description of Instrument.	Proper Stamp-duty.
60. TRANSFER (whether with or without consideration)—	
(*a*) of shares in an incorporated company or other body corporate;	One-quarter of the duty payable on a Conveyance (No. 22) for a consideration equal to the value of the share.
(*b*) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-quarter of the duty payable on a Conveyance (No. 22) for a consideration equal to the face amount of the debenture.
(*c*) of any interest secured by a bond, mortgage-deed or policy of insurance,—	
(*i*) if the duty on such bond, mortgage-deed or policy does not exceed five rupees;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(*ii*) in any other case	Five rupees.
(*d*) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.	Five rupees or such smaller amount as may be chargeable under clauses (*a*) to (*c*) of this article.
Exemptions.	
Transfers by endorsement—	
(*a*) of a bill of exchange, cheque or promissory note;	
(*b*) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;	
(*c*) of a policy of insurance;	
(*d*) of securities of the Government of India.	
See also section 8.	

Schedule I—*concld.*

Description of Instrument.	Proper Stamp-duty.
61. TRANSFER OF LEASE by way of assignment and not by way of under lease.	The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the consideration for the transfer.
Exemption	
Transfer of any lease exempt from duty.	
62. TRUST—	
A—Declaration of—of, or concerning, any property when made by any writing not being a WILL.	The same duty as a Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.
B.—Revocation of—of, or concerning, any property when made by any instrument other than a WILL. *See also* SETTLEMENT (No. 56).	The same duty as a Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding ten rupees.
VALUATION. *See* APPRAISEMENT (No. 8).	
63 WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Four annas.

SCHEDULE II.

ENACTMENTS REPEALED

(*See Section 79.*)

No.	Year.	Short title.	Extent of repeal.
I	1879 ...	The Indian Stamp Act, 1879, as extended to Mysoreby Notification of the Government of India, Foreign Department, Judicial, No. 99. I. J., dated the 22nd May 1879.	The whole.
XI	1894 ...	The Mysore Inventions and Designs Regulation, 1894.	So much of the first schedule as relates to the Indian Stamp Act, 1879 (I of 1879).
III	1895 ...	The Mysore Companies Regulation, 1895.	Section 35